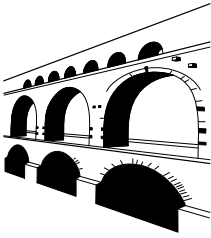


EXHIBIT W-C



IMPERIUM PATENT WORKS

P.O. Box 587
Sunol, California 94586
Tel: (925) 862-9972

Darien K. Wallace
direct line: (925) 550-5067
e-mail: Darien@ImperiumPW.com

August 7, 2007

VIA EMAIL: kwilson@perkinscoie.com
Kenneth B. Wilson
Perkins Coie LLP
Four Embarcadero Center, Suite 2400
San Francisco, California 94111

Re: Zinus v. Simmons et al.
07-CV-03012-PVT.
Mattress-in-a-Box Swirl Wrap Product

Dear Ken:

Plaintiff Zinus, Inc. has made a product in the United States that is referred to as the Mattress-in-a-Box "Swirl Wrap" product. Photographs taken at various stages of the manufacture of one sample of this Mattress-in-a-Box "Swirl Wrap" product are attached to this letter as Figures 1-8.

Figure 1 shows a rectangular sheet of flexible blue film. The blue film is not a sleeve, but rather a rectangular sheet. Figure 2 shows a compressed inner spring mattress lying on the blue film. The compressed inner spring mattress was compressed without the use of any vacuum equipment whatsoever. The blue film is a sheet and cannot, and does not, contain the mattress. The mattress is not inserted into the blue film in any way. The compressed mattress was then rolled with the blue film. Figure 3 shows this rolling. Figure 4 shows the resulting rolled-up mattress assembly of the compressed mattress and blue film. The rolled-up mattress assembly was then taped to form the rolled-up mattress assembly shown in Figure 5. Adhesive tape was used to hold the roll in place. Figure 6 shows, in a perspective view, a rolled-up mattress assembly and a container for it. The container is a cardboard box. Three bands of adhesive tape are seen the photograph. The rolled-up and taped mattress assembly was then placed in the cardboard box. Figure 7 shows the open top panels of the box, with the end of the rolled-up mattress assembly exposed. The top of the box was then closed and taped in the closed position. Figure 8 shows the resulting Mattress-in-a-Box "Swirl Wrap" product.

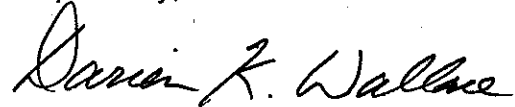
This letter places you and your clients, Simmons and Dreamwell, on notice that Zinus has made the Mattress-in-a-Box "Swirl Wrap" product, and that Zinus intends to sell this product in high volumes to Wal-Mart. The sample seen Figures 1-8 is currently in Pleasanton, California, at Zinus' offices.

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Any statement that this Mattress-in-a-Box Swirl Wrap product, its manufacture, or its use, infringes any claim in U.S. Patent Re. 36,142 would be objectively baseless, regardless of whether a literal infringement theory is employed or a doctrine-of-equivalents theory is employed. In the making of the Mattress-in-a-Box Swirl Wrap product, air was not evacuated from a tube, thereby deforming the tube around the mattress assembly and causing the mattress assembly to compress. Moreover, no evacuated tube was "inserted into" any "containment sleeve". The Mattress-in-a-Box Swirl Wrap product has no "containment sleeve", and certainly has no containment sleeve into which a mattress is "inserted". We direct your attention to the prior art patent to Magni (US Patent No. 4,711,067).

Please counsel your clients Simmons and Dreamwell to refrain from making any false and damaging marketplace statements about the Mattress-in-a-Box Swirl Wrap product. Please also be reminded of your own Rule 11 obligations before the Court, as well as your clients' Rule 11 obligations.

Respectfully,

A handwritten signature in black ink, reading "Darien K. Wallace". The signature is fluid and cursive, with the first name "Darien" being more prominent.

Darien K. Wallace

cc: Scott Reeves, President of Zinus, Inc. (by email)
Dieter Hellmoldt, esq. (by email: dhellmoldt@perkinscoie.com)

- 3 -



FIGURE 1



FIGURE 2

- 4 -



FIGURE 3



FIGURE 4



FIGURE 5



FIGURE 6

- 6 -



FIGURE 7

- 7 -



FIGURE 8